

DOCUMENT RESUME

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[Review of the Audit Report of the Pacific Tropical Botanical Garden for the Year Ended December 31, 1976]. B-55712. July 20, 1977. 1 pp.

Report to Rep. Peter W. Rodino, Jr., Chairman, House Committee on the Judiciary; by Robert F. Keller, Deputy Comptroller General.

Issue Area: Accounting and Financial Reporting (2800).

Contact: Office of the Comptroller General.

Budget Function: Miscellaneous: Financial Management and Information Systems (1G02).

Organization Concerned: Pacific Tropical Botanical Garden.

Congressional Relevance: House Committee on the Judiciary.

Authority: 78 Stat. 496.

A review of the audit report of the Pacific Tropical Botanical Garden for the year ended December 31, 1976, indicated that the audit and financial reporting requirements of the act which granted it a Federal charter had been met.

Findings/Conclusions: The audit report, which was prepared by a firm of certified public accountants, included a statement of the scope of the audit and the auditor's opinion that the financial statements presented fairly the financial position of the Pacific Tropical Botanical Garden at December 31, 1976, and the results of operations and changes in fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with the preceding year. (SC)

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COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548

B-55712

JUL 20 1977

The Honorable Peter W. Rodino, Jr.
Chairman, Committee on the Judiciary
House of Representatives

Dear Mr. Chairman:

As requested in your letter of July 7, 1977, we have reviewed the audit report of the Pacific Tropical Botanical Garden for the year ended December 31, 1976. Our review was directed to determining whether the report complies with the financial reporting requirements of the act which granted it a Federal charter. The Pacific Tropical Botanical Garden was chartered by the act of August 19, 1964 (78 Stat. 496).

The audit report was prepared by a firm of certified public accountants. It included a statement of the scope of audit and the auditor's opinion that the financial statements present fairly the financial position of the Pacific Tropical Botanical Garden at December 31, 1976, and the results of operations and changes in fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with the preceding year. In our opinion, the audit and financial reporting requirements of the act have been met.

We are returning the audit report sent with your letter of July 7, 1977.

Sincerely yours,

R. F. KELLER

(Deputy) Comptroller General
of the United States

Enclosure